IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.M.JOSEPH

FRIDAY, THE 3RD AUGUST 2007 / 12TH SRAVANA 1929

WP(C).No. 23525 of 2007(A)

PETITIONER:

LAKME LEVER LTD.,
(NOW KNOWN AS HINDUSTAN LEVER LTD)
WILLINGDON ISLAND, KOCHI 3,
REPRESENTED BY ITS MANAGER SALES TAX,
MR.Y.MANI.

BY ADV. SRI.A.M.SHAFFIQUE
SRI.E.K.NANDAKUMAR
SRI.A.K.JAYASANKAR NAMBIAR
SRI.ANIL D. NAIR

RESPONDENTS:
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1. ASSISTANT COMMISSIONER (ASSMT)-I,
SPECIAL CIRCLE-I, ERNAKULAM.

2. SALES TAX APPELLATE TRIBUNAL
ADDITIONAL BENCH, ERNAKULAM.

3. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY (TAXES),
GOVERNMENT OF KERALA, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SPL. GOVT. PLEADER (SHRI MATHEW VADAKKEL)

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 03/08/2007,THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K. M. JOSEPH, J.

W.P.C. NO. 23525 OF 2007 A

Dated this the 3rd August, 2007

JUDGMENT

Petitioner challenges Exts.P6 and P7. Ext.P6 is the order by which the application seeking condonation of delay in filing the Appeal before the Tribunal stands dismissed. By Ext.P7, the Appeal itself stands dismissed, consequent upon Ext.P6 order. I heard the learned counsel for petitioner and the learned Government Pleader for Taxes. Having regard to all facts, I feel that the petitioner should be given an opportunity of its Appeal being considered on merits. In such circumstances, the Writ Petition is allowed and Exts.P6 and P7 orders are quashed on condition that the petitioner will deposit fifty per cent of the tax shown in Ext.P3. Petitioner is given two weeks' time from today to deposit the amount.

K. M. JOSEPH, JUDGE

kbk.